Sectt. H-27—45,006—19-10-39.

Revenue (1940) Department

Ms. SERIES.

G.O. No. 2449

Dated 11-10-40

[Despatch Abstract.]

Establishment--Temporary--(Bellary)--Bellary taluk--Loans work--Suspension of collection of instalments--Collection of certain statistics--Special staff--Employments--Sanctioned.

C.F. 31—12,006—28-11-39

REVENUE DEPARTMENT.

Rev. CURRENT No. 3295 G1

Received 19 SEP 1940 19 *Registered* 19 19 40

Subject.

ESTABLISHMENT - Temporary - (Bellary) - Bellary taluk - Loans work instalments - Suspension - Special staff - Employment - Sanction.

***

Refce. S. No.7814/39-3

Station MADRAS., *Dated the* 9th September 1940. ~~19~~

From

R.A. Gopalaswami, Esq., I.C.S.,

JOINT Secretary,

Board of Revenue.

C.A. Henderson, Esq., C.S.I., V.D., I.C.S.,
Commissioner of Land Revenue & Irrigation.

Read the following:-

REFERENCE.

The unsatisfactory state of loans collection work in Bellary district especially in Bellary taluk was specially noticed by the Board in August last year and the Collector was asked to report in how many years the collection of loan instalments was suspended in the Bellary taluk the amount suspended each year, the total amount that had been advanced and the amount which had not yet been collected. He was also requested to report the position in the other taluks in respect of loans collection. The Collector replied that the collection of loans instalments in Bellary taluk was suspended from fasli 1333 to 1347 sucessively and that it was only in Fasli 1348 that the collection of the instalments was o..lered. Even in Fasli 1348, the Collection was enforced only in respect of borrowers who paid an assessment of Rs.30/- in red soils and

more

more than Rs.50/- in black soils and who were able to pay the instalments without undue hardship. In other cases the collection was suspended under rule XXV of the General rules. During these years when collection was under suspension large amounts were advanced year after year owing to famine and unfavourable seasonal conditions. The result was that while the instalments due to the Government remained practically uncollected the liabilities of the ryots to the Government were fast accumulating owing to the liberal policy of granting loans as a measure of relief during periods of distress or famine. The Collector has enclosed three statements showing (1) the amount suspended each year in the Bellary taluk from fasli 1333 to 1348, (2) the advances made in Bellary and other taluks from fasli 1331 to 1348 and (3) the outstanding balances of loans in the several taluks of the distri on 30-6-1939. Copies of these statements are enclosed. They show that in Bellary taluk, while a sum of Rs.18,78,689 was advanced during the 18 faslis from 1331 to 1348 a sum of Rs.13,77,137 is still outstanding collection. In the other taluks of the district the amount advanced during the period was Rs.20,09,917 while the outstanding balance is Rs.11,44,821 One noteworthy fact which emerges from these statistics is that the advances made in Bellary taluk alone during the 18 years was nearly equal to the amount advanced in all the other taluks put together, while the outstanding balance in that taluk exceeds the total balance in the other taluks.

2. The Board invites the attention of the Government to the fact that in G.O.No. 2140 dated 17-10-1929 a Deputy Collector was placed on special duty for the purpose of compiling information relating to the large arrears in Anantapur and Bellary districts and with reference to his report they ordered in G.O. No. 628 Press dated 1-4-~~1938~~ 1930 that the loans previously granted in selected villages of the various taluks should be treated as free of interest. In view of the more or less similar situation now prevailing in the

in the district the Board considered that a stock-taking of the loans transactions in the district was necessary and so called upon the Collector to report on the following points:-

(a) in respect of <u>every loan case</u> in the Bellary taluk

& (b) in respect of <u>every loan case</u> in other taluks wherein no repayments were made for 5 or more years in succession:-

(i) the amount outstanding on 31-3-1940

(ii) the value of the security lands

(a) as estimated originally and

X (b) as at present, to the extent such lands remain available for being proceeded against

(iii) the value of such realisable assets if any, other

X than the security lands which may be proceeded ~~xgx~~ against if summary recovery were now ordered.

(iv) out of the amount outstanding

X (a) amount, if any, which is unlikely to be recoverable and

(b) amount, if any, which is likely to be recovered, if summary recovery were ordered: and

(v) whether the amount specified in (iv)(b) is likely to be regularly paid if sufficient time were given and whether the instalments now provided are adequate or whether any extension of the period of repayment is necessary in order that recovery may be effected without undue hardship. A copy of the Collector's reply to the reference is enclosed.

3. The Collector considers that for the purpose of collecting the information a special staff of <u>5 Revenue Inspectors and 5 peons</u> for three months and a lower division clerk for 4 months is necessary for the <u>Bellary taluk</u> alone. As regards the other taluks the further report which the Collector promised has not yet been received. The Board considers that as Bellary is the worst taluk in the matter of loans collection and as the experience gained in this taluk will be useful in conducting similar enquiries in other

other taluks, a special staff may be appointed for making the enquiries referred to in Bellary taluk to start with.

4. The Collector's proposal to have 5 Revenue Inspectors is open to the objection that it will leave them without proper supervision as it is unlikely that the Tahsildar can do it in addition to his regular duties. The Board therefore thinks that 2 Revenue Inspectors may be cut out and replaced by a Deputy Tahsildar who will be made responsible for the entire investigation and systematic overcheck of the reports of the Revenue Inspectors in all cases. The Board therefore requests that the Government may be pleased to sanction the employment for a period of three months of one Special Deputy Tahsildar on Rs.120-165, one clerk on Rs.30-55 and 3 clerks on Rs.30-55 to work as Revenue Inspectors and 5 peons on Rs.12-17 two to work under the Deputy Tahsildar and one each under the Revenue Inspectors for collection of statistics on the lines indicated in paragraph 2 above in respect of the Bellary taluk. The special staff may be permitted to draw the usual Fixed Travelling Allowance admissible under the rules.

5. The expenditure will be met from the provision under "25 General Administration - District Administration - Taluk establishments - Voted or authorised".

Ramachandran.
for JOINT SECRETARY. 16.9.40.

To the Secretary to the Government, Revenue Department.

(with a copy of Collector's letter Refce. G. 1360/40 dated 17-7-1940 and statements).

G.M. 9-9
AG
169.

Letter from A.D. Crombie Esq., C.I.E., I.C.S., Collector of Bellary, Ref.C.No.1360/40 dated 17-7-1940 to the Secretary to the Board of Revenue, Madras.

Subject:- ADVANCES - Loans - Recoveries - (Bellary) - Loan instalments - Suspension - Report submitted.

Ref:- Board's Refce.No.S. 7814/39-2 dated 13-3-1940.

I have obtained detailed lists of loans cases outstanding on the 31st March 1940 in respect of every loan case in the Bellary taluk and in respect of every loan case in other taluks wherein no repayments were made for five or more years in succession, and I have examined them. I find that the volume of work involved in the collection of the information called for is too great for the ordinary staff to deal with. The practical difficulties are discussed below:-

Point (ii) (b) of the Board's reference.

A Revenue Inspector has to start enquiry in each loan case. He has to inspect the lands hypothecated and ascertain their present value, recording the statements of ryots and village officers. Sales of similar lands in the neighbourhood within the past 3 years have to be checked in order to determine the correct value. In addition, the reasons for deterioration, if any, in the value of security lands and whether they are now sufficient to cover the loan outstanding against each case have to be investigated. In order to compare the value as estimated originally with the present value, the loans records in the Taluk office have to be perused and the list of lands whose value has diminished on account of bad seasonal conditions of due to ryots' neglect has to be prepared.

2. Point (iii) of the Board's reference.

In many cases the original borrowers or their heirs do not possess properties other than the lands offered as security to proceed against, if summary recovery were not ordered. This is due to the borrowers having become paupers or reduced in circumstances. In some cases security lands have been sold away by the borrowers and the movables of the purchasers for the realisation of the amounts outstanding

outstanding cannot be attached unless they have executed revised bonds. We can proceed against the land hypothecated but not against the personal property of the purchaser. Enquiries so far made show that there are 1632 cases in Bellary taluk in which the lands hypothecated have gone into the possession of third parties. In all these cases the capacity or otherwise of borrowers or their heirs to pay the loan instalments have to be inquired into and the value of such realisable assets, if any, other than the security lands have to be determined. This entails detailed enquiry in each and every case.

3. Point (iv) (a) and (b) of the Board's reference.

After completing the enquiry detailed above and after assessing the value of the assets of the borrower it has further to be examined whether the outstanding amount is or is not recoverable from the borrower, if summary recovery were ordered. If it is not recoverable, such amount of the loan as is not likely to be recovered has to be proposed for writing off as irrecoverable.

4. Point (v) of the Board's Reference.

There are many cases in Bellary taluk in which an ordinary ryot paying land revenue of Rs.50/- or less has to pay loan instalments of Rs.50/- or more. The ryot feels it difficult to pay the land revenue and it will cause great hardship if he is called on to pay 3 or 4 times the land revenue assessment towards loans. In such cases extension of the period of repayment becomes necessary. The list of such cases have to be drawn up only after exhaustive enquiry on the lines suggested by the Board.

2. The above facts therefore disclose that the volume of work involved in the collection of the statistics is too great for the firka Revenue Inspectors to attend to without detriment to their legitimate duties. Causing inquiries into the applications which have long been disposed of to fix the present value of security lands and collecing other particulars concerning collection and recovery of outstanding loans, involves as much personal inspection of lands and local enquiries as are to be made in the disposal of new applications for loans for which a special scale is laid down in the Madras Loans (Takkavi) Manual.

3. In the Bellary taluk there are 8164 cases of loans outstanding collection. A special loans Revenue Inspector temporarily appointed for collecting the statistics referred to above can at the most enquire into 10 or 12 cases a day. At this rate the work to be attended to will last for not less than 3 months and to consolidate and watch the work attended to by the Revenue Inspectors the assistance of clerks in the Taluk Office is necessary. The Revenue Divisional Officer, Bellary recommends for the Bellary taluk the employment of a temporary staff consisting of five Revenue Inspectors, one for each firka with peons under each, for a period of three months and a clerk in the Taluk Office for a period of four months in addition to two temporary clerks already sanctioned for loans work in G.O.No. 1397 Misc. dated 3-6-1940. I agree with him and request that the Board may be pleased to accord sanction for the employment of the special staff.

4. As regards other taluks, definite proposals are being called for and I shall submit my report on hearing from them.

*****

G.M; 9-9.

10/9.

Statement A showing the suspensions of collection of instalments in Bellary district from Fasli 1333 to 1348.

Fasli.	Name of taluks suspended.	Amounts suspend
1333		21,144
1334	Bellary and Siruguppa taluks.	76,839
1335		1,63,734
1336	Bellary, Siruguppa and	2,89,317
1337	Rayadrug taluks.	2,82,744
1338		4,51,542
1339	Bellary and Siruguppa taluks	41,754
1340	Bellary, Siruguppa, Alur and	55,640
1341	Rayadrug taluks.	3,97,073
1342	Bellary, Siruguppa and Harpanahalli taluks.	3,35,705
1343	The whole district	4,84,305
1344		4,20,941
1345	The whole district except Adoni and Harpanahalli taluks.	3,69,254
1346	The whole district except Adoni and Kudligi taluks.	3,88,744
1347	The whole district.	3,98,690
1348	The whole district except Bellary, Kudligi (- 17 villages) and Siruguppa (- 2 villages).	2,04,442

P. T. O.

Statement B showing the advances made in the Bellary taluk from Fasli 1331 to 1348 under L.I.L. and Agl. Acts.

1331		2,34,765
1332		3,400
1333		5,61,725
1334		66,280
1335		11,060
1336		7,29,915
1337		2,14,955
1338		-
1339		650
1340		600
1341		2,905
1342		3,180
1343		860
1344		-
1345		700
1346		3,150
1347		9.910
1348		
	Refunds	604
		18,78,689

Statement showing the advances made under L.I.L

Fasli	Bellary	Siruguppa	Rayadrug	Adoni	Alur
1	2	3	4	5	6
1331	2,34,765	69,150	10,600	10,720	1,78,100
1332	3,400	13,325	2,635	3,890	32,015
1333	5,61,725	2,36,765	45,580	3,505	66,625
1334	66,280	17,625	51,400	8,200	46,475
1335	11,060	750	5,165	3,110	1,900
1336	7,29,915	-	11,970	16,095	28,150
1337	2,14,955	-	7,135	42,270	18,500
1338	-	975	-	600	500
1339	650	-	350	550	-
1340	600	3,335	1,350	1,790	400
1341	12,905	11,940	2,550	4475	26,590
1342	13,180	1,500	4015	3320	5,445
1343	860	50	2250	-	-
1344	-	-	25,920	500	27,000
1345	700	-	1,945	-	7,130
1346	3,150	500	5500	-	450
1347	9,910	2,000	5,222	10,170	13,210
1348	14,030 Refunds 604	2,770	4,720	4,400	6750
Total	18,78,689	3,60,685	1,88,307	1,13,595	4,57,249

Copied 16/11/69

HV 16.9.

in the Talukas of Bellary District from Fasli 1331 to 1348
A. L. R. Acts.

spet	Hadagalli	Harpanahalli	Kudligi	Total
7	8	9	10	11
7,905	89,190	1,14,380	11,640	7,46,450
6,990	66,910	55,210	7,305	1,89,680
12,695	25,870	23,225	5,690	9,87,700
18,230	12,680	10,690	6,380	2,37,960
7,370	8,055	14,375	4,125	55,910
46,435	16,440	20,575	23,480	8,93,060
32,385	9,495	10,025	8,720	3,43,485
2,430	6,970	5,115	2,922	19,512
75	2,995	3,450	12,433	20,503
1,750	3,450	1,200	4,060	17,935
250	2,800	12,580	7,950	82,040
-	1,100	15,170	5,010	48,740
300	1,160	7030	5,500	17,150
4100	4,500	20,525	3,020	85,565
1,140	160	9,230	1,000	21,305
120	400	10,985	150	21,255
8,080	2120	12,925	1,000	64,637
3200	725	2,500	2020	41,115 604
13,455	2,55,040	3,49,190	1,12,405	38,88,606

Statement D showing the outstanding balance of loans in Bellary district on 30-6-1939.

Name of the District.	Names of taluks.	Amounts outstanding.
1	2	3
Bellary	1. Bellary	13,77,136-15-11
	2. Siruguppa	5,77,921- 3- 4
	3. Rayadrug	1,01,190- 8- 7
	4. Adoni	26,494-15- 9
	5. Alur	1,56,777-14- 9
	6. Hospet	64,525- 0- 3
	7. Hadagalli	28,541-11-11
	8. Harpanahalli	1,52,501- 6-0
	9. Kudligi	36,868-10-10
	Total.	25,21,958- 7- 4
		13,77136-15-11
		11 44,821-7-5

G.M. 9-9.

HH/16.9.

C. No. 3295 G/40

Establishment - Temporary - (Bellary) - Bellary taluk - Loans work - Suspension of collection of instalments - Special staff - Employment - Sanction.

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pp 1-13 C. Fr. [From the Board of Revenue, Refce. S. No. 7814/39-3 Dt 9/9/1940]

Jo w. s.

pp 1-4 C. Fr. Please see the Board's reference in the C. Fr.

pp 1-6 Fr G. 6. No 2264 Rev — (P) 19/9/40

2/. In its reference No. S.-2134/40-4 dated 29/8/1940, the Board of Revenue submitted proposals for the postponement of the collection of loans instalments due in Fasli 1349 for one year in the Bellary taluk and in parts of Siruguppa and Rayadrug taluks. In that connection, it stated that it was in correspondence with the collector about the steps that should be taken to improve the state of loans collection in the district, that it suggested that certain enquiries should be made and information collected and that the Collector of Bellary had replied that a special staff was necessary for the purpose. Orders

vide para 6, pp 5-6 of (P)

A

have since been issued in G.O. No. 2264 Rev. dated 19/9/46 postponing the collection of loans instalments. In para 3 of the above G.O. the Board has been requested to submit to Govt. in due course a report on the results of the investigation referred to at 'A' on page 1 ante.

(P) pp 13-14

vide p. 14 of (P)

3/. For the reasons explained in paras 1-3 of its reffce. at pages 1-4 C.F, the Board now requests sanction for the employment for a period of 3 months of one Special Deputy Tahsildar, one lower division clerk, Three Revenue Inspectors and five peons for collection of statistics on the lines indicated in para 2 ~~ab~~ of the Board's reffce in respect of Bellary taluk alone. The Board wants to confine these enquiries to Bellary Taluk alone at present as it considers that Bellary is the worst taluk in the matter of loans collection and the experience gained in that taluk will be useful in conducting similar enquiries in other talukes.

vide 'A' at p. 4 C.F

vide para 3, pp 3-4 C.F

4/. It is for orders whether the Board's proposals may be agreed to and sanction accorded to the employment of the Special Staff asked for. Subject to orders, a draft order is submitted for approval If may be sent to Finance for

acceptance.

MM
23/9/40
P.K.
23/9/40

The points to which the Collector refers at pp 5-6 of. are apparently the same as those detailed by the Bd at p 3 of. The information seems necessary & special staff will certainly be needed. The Bd's proposals may be accepted for the reasons stated by it.

A.J.P.
23/9

S

Sir.

Let me see the original papers of the E.O. or (R). Did Govt. require similar figures to those the Bd. now proposes to collect when it dealt with a similar work in 1930?

D.C.S.
24/9.

J.W.S.

The original of G.O. No. 628 Rev. dated 1/4/1930 and its enclosures bundled together is submitted below.

2/. In 1930 particulars in the form at page 185 of G.O. No. 2140 Rev. dated 17/10/

(Nine sheets 30 pages book-marked in the book)

were ordered to be collected. For the circumstances which led to the employment of a Deputy Collector and staff for the collection of particulars in the form, please see the notes at pages 105-109 and 115-116 of G.O. No. 2140 Rev. dated 17/10/29. It was then stated that the duty of the Deputy Collector then proposed was mainly to elicit and report detailed figures, based on the administrative records, for each taluk and village and also to supply under other heads information as to the <u>past economic history</u> of each village. The main object of the information, now proposed to be collected by the Board, seems to be to find out how far the loans outstanding can <u>be recovered</u> without undue hardship.

Vide 'A' at p 133 of (M)

Vide points (i) to (iv) in para 2 at p 30 ante

KM 25/9/40. MK. 25/9/40

The form referred to at A on p 133 of (M) is apparently that at p 109 ibid, & information to the same effect is referred to in para 2 of p 1 of G.O. 625 Rev & 1.4.30. It will be observed that the information then called for was much less detailed & did not include in particular points (ii) & (iii) & (iv) now given by the Bd at p 3 of

AP 26/5

The figures suggested by the Board will take considerable trouble to collect + if they are to be collected the staff proposed is reasonable + may be sanctioned. I think the figures suggested would be a very useful indication of the true position + the prospects of recovery & that the staff may therefore be sanctioned. Hrs 24

Rev. w.c.No. 3295 E/40-1
26/9/40

Finance (E.II).

It is proposed to employ for a period of 3 months the following special staff in the Bellary taluk to conduct an enquiry into the question as to how far th the loans outstanding in the Bellary taluk can be recovered without undue hardship:-

1 Dy.Tahsildar (Rs 120-165)

1 clerk (Rs 30-55)

3 Revenue Inspectors (30-55)

5 peons (12-17)

2. It is reported that while a sum of Rs 18,78,689 was advanced during 18 faslis from 1331 to 1348 a sum of Rs 13,77,137 is still outstanding collection. The Board considers that as Bellary is the worst taluk in the matter of loans collection the experience gained in this Taluk will be useful in conducting similar

Ir on f. 4 C.F.

ASSISTANT SECRETARY TO GOVERNMENT
27 SEP 1940
FINANCE DEPT.

Page 2 C.F.

361 63

B. f. 3 C.F.

6 90

enquiries in other Taluks.

3. When a somewhat similar enquiry was conducted in 1929 in the Bellary and Anantapur districts, the Government sanctioned a special staff of one Dy. ~~Tahsildar~~ Collector and 10 clerks for two months for the two districts together.

Go 2140 Rev 17-10-29 (M)

In the circumstances reported by the Board this Department may agree to the employment of the proposed special staff. The draft order may be accepted.

pp: 1-4 C.F.

4.10.40

I don't think the Dy Tahsildar will need two peons. If Rev Agrees, the number of peons may be reduced from 5 to 4.

A

1st Rev.

Rev Dept.

The note from p 1 is for general orders whether this dept will agree with Fin

36 16 3 Eco 5/10/40

CO

5

SECRETARY TO GOVT. 35-496 7-OCT 1940 REVENUE DEPARTMENT

Fin suggestion may be accepted. The proposed staff sanctioned will be one redesignation

7/10.

8.10.40 A.I.

e: 7-10-40
R: 8-10-40

P.T.C.

enquiries in other Taluks.

3. When a somewhat similar enquiry was conducted in 1929 in the Bellary and Anantapur districts, the Government sanctioned a special staff of one Dy. ~~Tahsildar~~ Collector and 10 clerks for two months for the two districts together.

Ro 2140 Rev 17-10-29 (M)

In the circumstances reported by the Board this Department may agree to the employment of the proposed special staff. The draft order may be accepted.

ffp: 1-4 C.F.

4.10.40

I don't think the Dy Tahsildar will need two peons. If Rev Agrees, the number of peons may be reduced from 5 to 4.

A

If/10 Rev.

Rev Dept.

The note flagged is for general order whether this dept Fin Ro 5/10/40 will agree with Fin

3616 3 Est-1

If/CO 5

35-4-5-4 SECRETARIAT TO GOVERNMENT 7-OCT 1940 REVENUE DEPARTMENT

Fin suggestion may be accepted. The proposed staff sanctioned will be on a contingent

7/10.

8.10.40 AT.

e: 7-10-40
R: 8-10-40

P.T.C.

Yours.

Necessary alterations have been made to the draft order with reference to the suggestion of the Finance dept. at A on page 6 ante. For orders whether it may now issue.

I have added a clause

Issue as amended

9/10/40
Holiday

KLA
8/10/40

MK.
10/10/40

CF.
MK
17/10

C.F. 16.

DRAFT FOR APPROVAL.

Revenue Dept.

	Date.	Initials.
When received for fair copying ..		
When copied ..		BS 11/10
When examined..		
When signed ..		
When despatched.		

15
7140

~~Subject~~

C.9 D
pol. issue
file
10/copied

READ AGAIN G.6.No. 2264 Rev dated 19 9 1940 (P)

" " " " 19

READ *ALSO* :—

C. No. 3295-F/40 From the Board of Rev, Bgta S. No. 7814/39-3 dated 9/9/ 1940 Apl 1-3 C.F.

" " " " 19

" " " " 19

Order ~~Resolution Roul.~~ Ms. No. 2449 dated 11/10 19

vide para 1-3 of Bd's refce at-pp 1-4 :-H

(Q) but consider that one peon will be sufficient for the Dy Talr

The Government accept the proposals of the Board of Revenue ~~that is~~ made in its Ref. quoted above (X) ~~of the unsatisfactory state of~~ loans collection work in the Bellary district, it is necessary to take stock of the loans transactions in the district in order to take steps to improve the state of loans collections in the district. The Govt also agree that a special staff is necessary to collect the statistics on the lines indicated in para 2 of the Board's reference read above and that the special

~~staff should be appointed~~
in respect of Bellary taluk
~~above to start with They~~ Rey accordingly)
~~accordingly sanction the~~
employment in the Bellary
district for a period of Vide 'A' at- 1 4 c. 7
three months from the date
of appointment of the following
Special staff for work
connected with the collection
of statistics in respect of
loans transactions in the Bellary
taluk on the lines indicated
in para 2 of the Board's
reffce read above:—
(1) one Special Deputy Tahsildar
on Rs. 120-165 per mensem
(2) One lower division clerk
on Rs. 30-5-5 per mensem
(3) Three lower division clerks
on Rs. 30-5-5 each per
mensem to enable three of the
clerks to be deputed as
Revenue Inspectors and
(4) ~~Four~~ Four peons on Rs. 12-17
each per mensem, one for the Deputy Tahsildar and one each for
the three Revenue Inspectors.
The Special Deputy Tahsildar
the three Revenue Inspectors
and the ~~four~~ four peons should

vide A at p 4 c ante.

be permitted to draw the usual Fixed Travelling Allowance admissible to them under the rules.

2/. The expenditure should be debited to "25. General Administration - District Administration - Taluk establishments - pay of establishments - Voted or authorised."

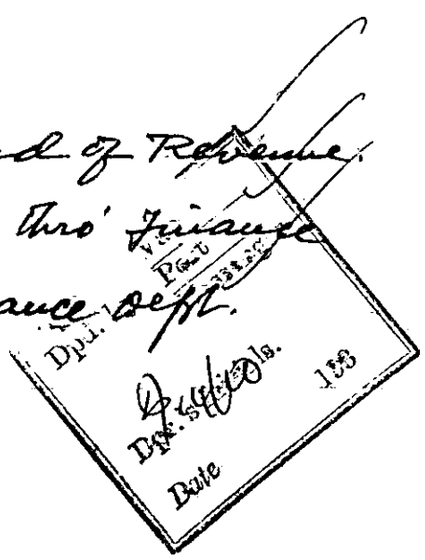
Para 5, p 4 c ante.

3/. The attention of the Board is invited to para 3 of G.O. No. 2264 Rev. dated 19/9/1940 and it is requested to submit the report called for therein in due course.

AX p 14 of (P)

KM
23/9/40.
PK.
23/9/40

To the Board of Revenue.
A.G thro' Finance
Finance dept.



vide 'A' at fr 4 c.n.

be permitted to draw the usual Fixed Travelling Allowance admissible to them under the rules.

2/. The expenditure should be debited to "25. General Administration - District Administration - Taluk establishments - pay of establishments - Voted or authorised."

para 5, fr 4 c.n.

3/. The attention of the Board is invited to para 3 of g.c. No. 2264 Rev. dated 19/9/1940 and it is requested to submit the report called for therein in due course.

fr 14 of (P)

KLR
23/9/40.
OK.
23/9/40

To the Board of Revenue.
" " A.G thro' Finance
" " Finance dept.